

New Legislation

County Treasurers'
Conference
August 2011

SEA 123

- Adds section IC 6-1.1-22-18
 - Property tax billing
- Adds section IC 6-1.1-22.5-21
 - Provisional property tax billing
- Use of private services for delivery
- Effective Upon Passage

HEA 1004

- Amends IC 5-11-1-4 Effective July 1, 2011
- **(a)** The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be filed electronically, in a manner prescribed by the state examiner that is compatible with the technology employed by the political subdivision.
 - (b)** The department of local government finance may not approve the budget of a political subdivision or a supplemental appropriation for a political subdivision until the political subdivision files an annual report under subsection (a) for the preceding calendar year.

HEA 1004 Continued

- Amended IC 5-11-13-1 Effective July 1, 2011
- Annual report on employee compensation
- Submitted in January
- **(b) The department of local government finance may not approve the budget of a county, city, town, or township or a supplemental appropriation for a county, city, town, or township until the county, city, town, or township files an annual report under subsection (a) for the preceding calendar year.**

SEA 217

- Amended IC 35-44-1-2
Official misconduct
Sec. 2. A public servant who knowingly or intentionally:
(1) commits an offense in the performance of the public servant's official duties;
- Effective July 1, 2011

SEA 559

- Amends IC 35-44-1-3
- Conflict of interest
- Still must be submitted to State Board of Accounts
- Any question, consult with county attorney
- Effective July 1, 2011

SEA 590

- "Immigration Bill" Effective July 1, 2011
- Adds IC 12-32,
- restrictions on public benefits to illegal aliens,
- Require verification statements
- Public benefit definition found in 8 U.S.C 1611 and 8 U.S.C. 1621
- The state board of accounts will adopt rules to carry out

SEA 590 Continued

- Adds IC 22-5-1.7
- IC 22-5-1.7-10 states in part: "...political subdivision shall use the E-Verify program to verify the work eligibility status of all employees...hired after June 30, 2011."
- After June 30, 2011 a political subdivision may not enter into or renew a public contract for services with a contractor unless:
 - The public contract contains a provision requiring the contractor to enroll and verify eligibility status of newly hired employees through the E-Verify program
 - The contractor signs an affidavit affirming that the contractor does not knowingly employ unauthorized aliens

SEA 590 Continued

- What is E-Verify?
- It is an internet-based system that is operated by the U.S. Department of Homeland Security in partnership with the Social Security Administration
- Allows an employer to determine the eligibility of employees to work in the U.S.
- There is no charge
- www.dhs.gov/files/programs

HEA 1025

- Amends IC 5-4-1-18 Effective July 1, 2011
- Officials Bonds
- Takes out the wording annual coverage
- Adds section IC 5-11-1-27 Effective July 1, 2011
- State Board of Accounts shall define the acceptable minimum level internal controls
- All erroneous or irregular variances, losses, shortages, or thefts of local government funds or property shall be reported immediately to the state board of accounts

SEA 464

- Public Funds Effective July 1, 2011
- Adds IC 5-13-4-21.3
 - Provides the definition of a public servant
- Amends IC 5-13-14-3
- Failure to deposit public funds or knowingly deposits or draws against the funds except in manner prescribed
- Changes from public official to public servant
- Changes penalties

SEA 205 and HEA 1297

- Payment of service charge to depository
- Amends IC 5-13-9-8
- The service charge may be paid:
 - (1) by direct charge to the deposit or other account; or
 - (2) in a manner that subtracts the service charge from interest earned on the funds in the deposit or other accounts
- Effective Upon Passage

SEA 62

- Amends IC 6-3.5-1.1 CAGIT, IC 6-3.5-6 COIT, and IC 6-3.5-7 CEDIT
- Effective upon passage
- 2010 Acts added sections with application dates
- This conforms references to ordinance adoption dates in the local income tax laws to the dates specified in 2010

HEA 1007

- Adds IC 6-3.5-9
- A city or county that receives a certified distribution of tax imposed under IC 6-3.5-1.1, (CAGIT), IC 6-3.5-6 (COIT), or IC 6-3.5-7 (CEDIT) may offer hiring incentives to foster job creation
- This incentive is based on an agreement between the taxpayer and county
- the fiscal body approves the agreement if it meets conditions as outlined in the statute
- The county submits an annual report to the Indiana Economic Development Commission

HEA 1004

- Public Purchasing
- Adds new sections IC 5-22-15-20.9 and IC 36-1-12-22
- Applies only to a contract awarded by a political subdivision
- Allows for price preferences from a local Indiana business
- Sets the preference amounts
- Criteria for a local business to meet
- Effective July 1, 2011

SEA 381

- Section IC 6-1.1-15-17.3 Added
- Effective July 1, 2011
- Tax official may not serve as tax representative of taxpayer
 - Before the county board of that county
 - Indiana Board
 - Regardless if compensated or not
